
Collection Appeal Rights

for Liens, Levies, Seizures & Installment Agreement Terminations

Collection Issues You Can Appeal

- **Notice of Federal Tax Lien** - You may appeal before or after IRS files a lien. You may also appeal denied request to withdraw Notice of Federal Tax Lien filing, and denied discharges, subordinations, and not attachments of lien.
- **Notice of Levy** - You may appeal before or after IRS places a levy on your wages, bank account or other property.
- **Seizure of Property** - You may appeal before or after IRS makes a seizure. However, if you request an appeal after IRS makes a seizure, you must appeal to the Collection manager within 10 business days after the Notice of Seizure is provided to you or left at your home or business.
- **Terminations of Installment Agreement** - You may appeal when you are notified that the Service intends to terminate your installment agreement.

How to Appeal One of These Actions If Your Only Collection Contact Has Been A Notice or Telephone Call

1. Call the IRS at the telephone number shown on your notice. Be prepared to explain which collection action (or actions) you disagree with and why you disagree. You must also offer your solution to your tax problem.
 2. If you cannot reach an agreement with the employee, tell the employee that you want to appeal their decision. The employee must honor your request, and will refer you to a manager. The manager will either speak with you then, or will return your call within 24 hours.
 3. Explain the actions you disagree with to the manager who will make a decision on the case. If you do not accept the manager's decision, we will send your case to an Appeals Officer for review.
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How to Appeal One of These Actions If You Have Been Contacted By A Revenue Officer

1. If you disagree with the decision of the Revenue Officer, and wish to appeal, you must first request a conference with a Collection manager.
2. If you do not resolve your disagreement with the Collection manager, you may request Appeals consideration by completing Form 9423, Collection Appeal Request.
3. On Form 9423, list the Collection actions you disagree with and explain the reasons why you disagree. You must also include your solution to resolve your tax problem. **YOUR REQUEST FOR AN APPEAL MUST BE RECEIVED BY THE COLLECTION OFFICE WITHIN 2 DAYS OF THE MANAGER CONFERENCE OR COLLECTION ACTION WILL RESUME.**

What Will Happen When You Appeal Your Case

Normally, we will stop the collection action you disagree with until your appeal is settled, unless we have reason to believe that collection of the amount owed is at risk.

You May Have A Representative

You may represent yourself at your Appeals conference or you may be represented by an attorney, certified public accountant or a person enrolled to practice before the IRS. If your representative appears without you, he or she must file a Form 2848, Power of Attorney, before receiving or inspecting confidential material. You can get a Form 2848 from your local IRS office.

Decision On The Appeal

Once the Appeals Office makes a decision on your case, that decision is binding on both you and the IRS. This means that both you and the IRS are required to accept the decision and live up to its terms.

Note: False information, omitting pertinent information, or fraud will void the decision.

